



## INSTRUCTIONS FOR COMPLETING LICENSED DISTRIBUTOR REPORT

As part of the Master Settlement Agreement between certain cigarette manufacturers and the State of Tennessee, the Department of Revenue is required to compile information about cigarettes and roll-your-own tobacco sold in Tennessee. Please refer to Tennessee Code Annotated Sections 47-31-101 - 47-31-103.

Complete this form and submit it if:

- You are registered as a cigarette wholesaler; regardless if you actually wholesale tobacco products or not;
- You are a tobacco products distributor; or
- You sell at retail tobacco products purchased from a person who is not either a cigarette wholesaler or a tobacco products distributor. (Please see Tennessee Code Annotated Sections 47-31-101 - 47-31-103.)

### **Definitions**

Generally the term "Cigarette" means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco, which, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.

The term "cigarette" includes "roll-your-own" tobacco (*i.e.*, any tobacco, which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by consumers as tobacco for making cigarettes).

"Tobacco product manufacturer" means any person who meets the definitions found in Tennessee Code Annotated Section 47-31-102(9).

"Licensed" means any person who is licensed pursuant to Tennessee law.

"Non-participating manufacturer" (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated Nov. 23, 1998. A tobacco product manufacturer ceases to be a non-participating manufacturer upon entering into the Master Settlement Agreement. A list of Participating Manufacturers is available at the National Association of Attorneys General (NAAG) Website, [www.naag.org](http://www.naag.org).

### **Instructions For Completing Licensed Distributor Report**

#### **Column 1:**

Enter the number of individual NPM cigarettes sold during the reporting period in Tennessee in packages bearing the excise tax stamp of Tennessee. List only cigarettes contained in packages to which you affixed the excise tax stamp of Tennessee. Do not list cigarettes that were purchased with the tax stamp already affixed. For purposes of completing this column, do not include the number of ounces of NPM roll-your-own tobacco sold in Tennessee.

#### **Column 2:**

Enter number of ounces of NPM roll-your-own tobacco sold in Tennessee.

#### **Column 3:**

Enter the full brand name of the product sold (do not abbreviate). Do not break down into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights".

#### **Column 4:**

Enter the name and address of the non-participating manufacturer of the brand.

#### **Column 5:**

Enter the name and address of the person from whom each brand was purchased if different from the person identified in Column d.

#### **Column 6:**

Enter the name and address of the importer of the brand.

### **Preparation of Schedule**

- Enter your business name and address as they appear on your license. Also enter your tobacco wholesale account number and the name and telephone number of an individual able to answer questions about your report.
- If more space is required, you may copy this form.
- Return the completed form for the reporting period within 30 days of the end of the reporting month. The report should be signed by an individual authorized to speak for your business.
- Retain a copy for your files.
- Please complete this form in full and mail to:

**Tennessee Department of Revenue  
Andrew Jackson State Office Building  
P.O. Box 190590  
Nashville, TN 37219**